

GAHC010066092026



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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/1894/2026

GAURANGA GHOSH AND ANR
S/O LATE SAMAR GHOSH, R/O GAR- ALI, WARD NO.8, OPPOSITE
CANARA BANK, DISTRICT- JORHAT, ASSAM- 782001 AMND PROPRIETOR
OF THE PETITIONER NO. 2 FIRM

2: M/S SAI MOBILE STORE
A PROPRIETORSHIP FIRM HAVING ITS ADDRESS AT OPP. UBI
GAR- ALI
JORHAT
ASSAM- 785001 AND REPRESENTED BY ITS PROPRIETOR WHO IS THE
PETITIONER NO. 1 ON THE INSTANT CASE

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NEW DELHI- 110001

2:THE PRINCIPAL COMMISSIONER
CGST AND CENTRAL EXCISE ASSAM
5TH FLOOR
GST BHAVAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001

3:THE ADDITIONAL COMMISSIONER (APPEALS)
CGST. C. EX. AND CUSTOMS
GUWAHATI 3RD FLOOR
GST BHAVAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001

4:THE SUPERINTENDENT (TAR)
CGST AND CE
JORHAT
AKSHAY APARTMENT
STATION GODOWN ROAD
JORHAT- 7850001
ASSAM.

5:THE SUPERINTENDENT
CGST
JORHAT RANGE-I
STATION GODOWN ROAD
JORHAT- 7850001
ASSAM

For the Petitioner(s) : Mr. N.N. Dutta, Advocate

For the Respondent(s) : None appears

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 01.04.2026

When the matter is taken up, none appears on behalf of the CGST on call.

2. Accordingly, list the matter again on 06.04.2026.

3. It is observed that on the next date, if the learned Standing Counsel for the CGST is not present, this Court shall proceed with the adjudication of the instant proceedings in their absence.

JUDGE

Comparing Assistant